

**Company Registration No. 08703983**

**Charity Registration No. 1156242**

**eyeWitness**

**(a private company limited by  
guarantee)**

**Annual report and unaudited financial  
statements**

**For the year ended**

**31 December 2022**

**Annual report and financial statements**

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# **eyeWitness**

## **Trustees and advisers**

### **Trustees**

R.Goldstone  
P.Zeidman  
A.Ramberg (Completed her tenure in September)  
M.Ellis  
D.Rivkin  
J.Mendez (Completed his tenure in December)  
T. Hughes  
A. Arpón de Mendivil

### **Secretary**

T.Hughes

### **Registered Office**

4 Old Park Lane  
London  
W1K 1QW

### **Independent Examiner**

Paul Oxtoby  
RSM Tax and Accounting Limited  
103 Colmore Row  
Birmingham  
B3 3AG

### **Bankers**

CAF Bank Ltd  
25 Kings Hill  
West Malling  
Kent ME19 4JQ

## **Trustees' report (incorporating Directors' report) for the year ended 31 December 2022**

The Trustees, who are also Directors of the charitable company, present their annual report along with the financial statements of eyeWitness (the "Charity") for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

### **Structure, governance & management**

The Company with registration number 08703983 and registered address of 4 Old Park, London W1K 1QW is a private company limited by guarantee and was incorporated on 24<sup>th</sup> September 2013 in England.

The Company commenced activities in mid-2015.

eyeWitness is governed by Articles of Association. Sufficient reserves will be maintained to meet the ongoing requirements of the charity.

An insurance policy is maintained by the International Bar Association to indemnify the Trustees.

### **Method of appointment of Trustees**

The Trustees are nominated by the Project Director, based on their expertise in the field, and approved by consensus of the existing Board of Trustees. The Trustees receive no remuneration.

### **Objectives & activities**

The objectives of eyeWitness are for the public benefit to promote:

- (1) Human rights in relation to torture and inhuman or degrading treatment or punishment (as defined in Article 3 of the European Convention on Human Rights) and
- (2) Rights which are protected by criminal sanction under the Rome Statute of the International Criminal Court and subsequent revisions thereto by all or any of the following means:
  - (a) Monitoring and reporting of abuses of such rights to lawful prosecuting authorities;
  - (b) Contributing to the sound administration of the law as it relates to such rights;
  - (c) Raising awareness of, advancing education in and promoting public support for such rights.

During the year ended 31 December 2022, eyeWitness continued to disseminate a mobile camera app, designed to document and report information on human rights abuses. The app was launched publicly in 2015. Specifically, during this period, eyeWitness identified human rights organisations interested in using the app to document violations in locations suffering serious rights violations, including torture or rights protected under the Rome Statute. eyeWitness provided training on how to use the app and follow up support to these organisations. eyeWitness also increased its roster of pro bono attorneys to assist in reviewing the increasing amount of information submitted to eyeWitness using the app. Finally, eyeWitness also provided information collected with the app to investigators at national and international levels. The trustees consider that the charity enjoyed a successful year against the objectives set for the charity when it was formed in 2013.

The trustees confirm they have regard to the Charity Commissions' guidance on public benefit.

### **Achievements & performance**

eyeWitness received approximately 33,000 submissions to the eyeWitness server from app users in 2022. eyewitness also submitted seventeen dossiers to investigative bodies.

## **Trustees' report (incorporating Directors' report) for the year ended 31 December 2022 (continued)**

### **Financial review**

During 2022, the Company received cash donations from the IBA of £360,000, £1,115 from Centre for Truth and Justice, £966 from Lexis Nexis Rule of Law Foundation, £486 from Picture People and a donation in kind from the IBA to cover 2022 administration and management costs of £300,438.

During the year eyeWitness incurred administrative costs recharged from the IBA amounting to £136,803 (2021: £261,572). £300,438 was a donation in kind which fully matches with the income received, leaving nil effect on the accounts from the donation in kind benefit.

At the year-end eyeWitness had unrestricted reserves of £777,805 (2021: £551,836).

Key performance indicators are not considered necessary for an understanding of the development, performance, or position of the business of the company. There are no risks or uncertainties facing the company including those within the context of the use of financial instruments.

### **Reserves Policy**

It is the Trustees' objective to maintain a high level of reserves because they do not have control over the income enjoyed by the Company.

### **Plans for the future.**

eyeWitness will continue to promote use of the app among individuals and organizations that document and report on torture and other crimes identified by the Rome Statute of the International Criminal Court. The promotion activities include in-country training workshops and establishment of ongoing partnerships. eyeWitness will also continue to analyse all information received from app users and seek out the appropriate authority to take further action on the information.

### **Going Concern**

eyeWitness has high cash reserves and net assets. The trustees consider the resources of the charity adequate to continue in operation for the foreseeable future and for at least 12 months from the date of this report.

### **Statement of financial activities**

The statement of financial activities for the year ended 31 December 2022 reflects the receipt of donations from the IBA, Lexis Nexis, Picture People, Centre for Truth and Justice, donation in kind and administrative costs throughout 2022.

### **Trustees**

Staff employed by the International Bar Association are responsible for the day-to-day running of the charity. Wendy Betts, Project Director has overall responsibility to the trustees for the operation of the charity.

The Trustees who are Directors of the Company who served during the year and up to the date of this report were:

R.Goldstone

P.Zeidman

A.Ramberg (Completed her tenure in September)

M.Ellis

D.Rivkin

J.Mendez (Completed his tenure in December)

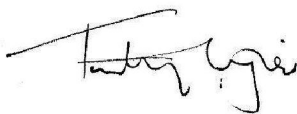
T. Hughes

A. Arpón de Mendivil

**Trustees' report (incorporating Directors' report)  
for the year ended 31 December 2022 (continued)**

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemptions. Accordingly, the trustees have elected to take advantage of the exemption from preparing a strategic report.

Approved by the Board on 13 July, 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'T. Hughes', written over a faint horizontal line.

T. Hughes

Trustee

International Bar Association  
Chancery House  
53-64 Chancery Lane  
London  
WC2A 1QS

## **Trustees responsibilities statement**

The trustees (who are also directors of eyeWitness for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Independent examiner's report to the trustees of eyeWitness**

I report to the trustees on my examination of the financial statements of eyeWitness ('the company') for the year ended 31 December 2022, which are set out on pages 7 to 13.

### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

### **Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered of Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Paul Oxtoby*

Paul Oxtoby FCCA

Name of applicable listed body: Association of Chartered of Certified Accountants

Relevant professional qualification or membership of professional body: Chartered Certified Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

103 Colmore Row

Birmingham

B3 3AG

Date: 21 July 2023



**Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2022**

	Notes	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME FROM:</b>				
Donations	4	663,005	663,005	83,713
Interest Received		553	553	-
<b>TOTAL INCOME</b>		663,558	663,558	83,713
<b>EXPENDITURE ON:</b>				
Charitable activities	5	437,589	437,589	261,572
<b>TOTAL EXPENDITURE</b>		437,589	437,589	261,572
<b>Net Income/(expenditure) for the year/ NET MOVEMENT OF FUNDS</b>		225,969	225,969	(177,859)
<b>Accumulated funds brought forward</b>		551,836	551,836	729,695
<b>Accumulated funds carried forward</b>	7	777,805	777,805	551,836

There were no other recognised gains or losses other than those listed above and the net income for the year. All income and expenditure derive from continuing activities. All prior year funds were unrestricted.

**Balance sheet**  
**As at 31 December 2022**

	Notes	2022 £	2021 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		827,948	811,740
		<hr/>	<hr/>
		827,948	811,740
		<hr/>	<hr/>
<b>CURRENT LIABILITIES</b>			
Creditors: amounts falling due within one year	6	(50,143)	(259,904)
		<hr/>	<hr/>
<b>Net current assets</b>		777,805	551,836
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		777,805	551,836
		<hr/>	<hr/>
<b>NET ASSETS</b>		777,805	551,836
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted funds	7	777,805	551,836
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		777,805	551,836
		<hr/>	<hr/>

For the year ended 31 December 2022 the Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The members have not required the Charitable Company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements (Company Registration Number 08703983, Charity Registration Number 1156242) were approved and authorised for issue by the Board of Trustees on 13 July, 2023.

Signed on behalf of the Board of Trustees.



T.Hughes  
Trustee

**Statement of cash flows**  
**For the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Increase/(Deficit) from operating activities</b>	<b>225,969</b>	<b>(117,860)</b>
(Decrease)/Increase in creditors	(209,761)	176,746
<b>Net cash provided by/(used in) from operating activities</b>	<b>16,208</b>	<b>(1,114)</b>
<b>Net cash inflow/(outflow) and increase/(decrease)in cash</b>	<b>16,208</b>	<b>(1,114)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>811,740</b>	<b>812,854</b>
<b>Cash and cash equivalents at end of year</b>	<b>827,948</b>	<b>811,740</b>
<b>Components of cash and cash equivalents</b>		
Cash	827,948	811,740
	<b>827,948</b>	<b>811,740</b>

## **Notes to the financial statements**

### **For the year ended 31 December 2022**

#### **1. Accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material to the Company's financial statements.

##### **Company and charitable status**

eyeWitness, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently six Trustees who are also the members of the company. The charity is a registered charity. The registered office is given on page 1.

##### **Basis of preparation**

The financial statements have been prepared in accordance with the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of eyeWitness is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

eyeWitness constitutes a public benefit entity as defined by FRS102.

##### **Going concern**

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and for a minimum of 12 months after the date of this report.

##### **Income**

Donations are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

Donated services and gifts in kind provided to the Charity are recognised at their open market value in the period in which they are receivable as income, where the benefits to the Charity can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the Statement of Financial Activities.

All income is accounted for on an accrual basis.

##### **Expenditure**

Expenditure is accounted for on an accrual basis.

##### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

##### **Financial instruments**

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### **Taxation**

As a registered charity, eyewitness is exempt from taxation on its income and gains falling due within part 11 of the Corporation Tax Act 2010 and s256 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes. No tax charge has arisen in the period ended 31 December 2022.

## Notes to the financial statements

### For the year ended 31 December 2022

#### Accounting policies (continued)

##### Critical accounting judgements and key sources of estimation uncertainty

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

#### 2 Information regarding trustees and employees

The Company had no employees since incorporation through to 31 December 2022

No Emoluments, other benefits or expenses were payable to the trustees of the Company during the year (2021: £nil).

eyeWitness does not employ any staff; the International Bar Association provides administrative and management services to eyeWitness for which it provides as a donation in kind. For 2022 the cost of these services was £300,438 (2021: £217,824)

#### 3. Movement in total funds for the year

	2022	2021
	£	£
This is stated after charging:		
Independent Examiner's remuneration, inclusive of disallowable taxes	2,772	2,520
	<hr/>	<hr/>

#### 4. Donations

		2022	2021
		£	£
Grant Income	- unrestricted funds	2,567	10,575
International Bar Association	- unrestricted funds	360,000	73,138
International Bar Association	- Donation in kind	300,438	-
		<hr/>	<hr/>
		663,005	83,713
		<hr/>	<hr/>

**Notes to the financial statements**  
**For the year ended 31 December 2022**

**5. Charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Administrative and Management Services Travel costs	300,438	217,824
I/T costs	9,163	974
	58,178	37,747
Outreach costs	60,205	518
Other costs	5,472	146
Legal & Audit & Other professional fees	3,037	3,253
Insurance	1,000	1,000
Bank charges	96	110
	<hr/>	<hr/>
	437,589	261,572
	<hr/>	<hr/>

**Creditors:** amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
International Bar Association	47,371	257,384
Accruals	2,772	2,520
	<hr/>	<hr/>
	50,143	259,904
	<hr/>	<hr/>

**Notes to the financial statements**  
**For the year ended 31 December 2022**

7.	Funds	2022	2021
		£	£
	Unrestricted funds	777,805	551,836
		<hr/>	<hr/>
		777,805	551,836
		<hr/>	<hr/>

**8. Related party transactions**

The net dealings on behalf of eyeWitness resulted in a year-end balance of £47,371 (2021: £259,904) with the IBA. The IBA paid certain administrative costs which will be reimbursed by eyeWitness and are included in note 5, Charitable activities, £136,803 (2021: £261,572). Donation was received from IBA £360,000 (2021: £73,138). Donation in kind £300,438 (2021: Nil)